Index to The TAX EXECUTIVE

Professional Journal for Corporate Tax Officers

Volume 30, October, 1977 - July, 1978

The TAX EXECUTIVE *is indexed in the Harvard Law School Library Annual Legal Bibliography, Stanford University Index to Periodical Articles Related to Law, The Ten-Year Index to Periodical Articles Related to Law (Glanville), AICPA Accountants Index, Commerce Clearing House Federal Tax Articles, NTA-TIA Bookshelf, Index to Federal Tax Articles (Warren, Gorham & Lamont) and Public Affairs Information Service.*

SUBJECTS

BOOK REVIEWS -

BISCHEL, JON E. & FEINSCHREIBER, ROBERT: *Fundamentals of International Taxation,* reviewed by Marshall J. Langer . . .
January, p. 189

CHAZANOF, WILLIAM: *Welch's Grape Juice,* reviewed by Heinz Ulrich . . .
April, p. 296

GETTEL, RONALD E.: *You Can Get Your Real Estate Taxes Reduced,* reviewed by Heinz Ulrich . . .
July, p. 384

HAYLLAR & PLEASANCE: *U. K. Taxation of Offshore Oil and Gas,* reviewed by A. B. McKie . . .
January, p. 188

JOYNER, NELSON T.: *Arab Boycott/Anti-Boycott—the Effect on U. S. Business,* reviewed by Anthony J. Saggese, Jr. . . .
October, p. 84

MORIN, DESMOND B. & CHIPPENDALE, WARREN: *Acquisitions and Mergers in Canada,* reviewed by A. B. McKie . . .
April, p. 296

OLENICK, ARNOLD J.: *Managing the Company Tax Function,* reviewed by Steven Dilley . . .
October, p. 82

QUANTE, WOLFGANG: *The Exodus of Corporate Headquarters from New York City,* reviewed by Gardner M. Jones . . .
October, p. 89

SAUNDERS, M. ROY: *Tax Planning for Businesses in Europe,* reviewed by A. B. McKie . . .
January, p. 193

CANADA -

CANTOR, P. G. S.: *Canadian Interest and Dividend Payments to Non-Residents* . . .
October, p. 27

COMMENTARY -

GOODMAN, LEONARD & NESTOR, JOSEPH: *Ruling 76-186 Problems in Convertible Debentures* . . .
October, p. 79

MOYLAN, WILLIAM C.: *Pragmatism in Taxation Policy* . . .
July, p. 379

CORPORATION: CONTRIBUTION -

LAFFER, ARTHUR B. & CONLEY, BRYAN C.: *Interplay of Taxes, Output and Fiscal Policy* . . .
July, p. 336

CORPORATION: DISTRIBUTIONS -

FABELO, ROBERTO F.: *Puerto Rico's Tollgate on Dividend Distributions* . . .
January, p. 159

CORPORATION: INCOME TAX -

DELAP, RICHARD L. & FRANZI, JOSEPH D.: *U. S. Payroll Taxes and Withholding on Aliens* . . .
July, p. 345

MARTI, MARY MERCEDES: *No Tax Sparing, No Exemption Policy in Latin America* . . .
January, p. 119

O'KEEFE, BRIAN T.: *Corporate Tax Operation and Legislative Activity* . . .
October, p. 49

PICKERILL, R. J.: *Integrated Taxation Systems; European Attempt to Achieve Equity in Corporate Taxes* . . .
April, p. 211

SHIN, TAI S.: *DISC Perspectives of Leading Companies* . . .
January, p. 178

CORPORATION: MANAGEMENT (TAX) -

ADAMS, MATTHEW T. & HENREY, ROBERT, J. E.: *Tax Consequences of Foreign Currency Fluctuation . . .* July, p. 301

deBUTTS, JOHN D.: *Top Management's Public Role Defined . . .* January, p. 97

FOOTE, MARION R.: *Compensation Plans for U.S. Expatriates . . .* April, p. 245

MARTI, MARY MERCEDES: *Feasibility of Advance Rulings in Latin America . . .* April, p. 271

ULRICH, HEINZ: *Increasing Tax Department Impact Through Management Communications . . .* April, p. 226

ZINMAN, JAMES C.: *Attorney Client Privilege Applied to Corporate Tax Departments . . .* April, p. 197

EXECUTIVE -

deBUTTS, JOHN D.: *Top Management's Public Role Defined . . .* January, p. 97

INTERNATIONAL -

DUNCAN, E. W.: *Allocation and Apportionment of Duductions Under the Final 1.861-8 . . .* October, p. 1

MARTI, MARY MERCEDES: *Feasibility of Advance Rulings in Latin America . . .* April, p. 271

MOISAND, PHILIPPE: *A Modern Tax System with a Latin Structure: The Case of France . . .* January, p. 107

NOTES -

CRUMBLEY, D. LARRY & GROSSMAN, STEVEN: *Guidance on Restricted Stock Options . . .* April, p. 288

TAXES: ADMINISTRATION -

DAVIES, JONATHON J. & SHIRLEY, TIMOTHY R.: *What Happened to Real Estate in the Reform Act . . .* January, p. 171

HOLBERT, CARL H.: *How to Deal with Highway and Motor Fuel Use Taxes . . .* July, p. 369

HOLBERT, CARL H.: *An Executive's Sales and Use Tax Checklist . . .* January, p. 143

MEYERS, BARRY A.: *Ramifications of Computers: How to Computerize Corporate Tax Operations . . .* October, p. 17

O'KEEFE, BRIAN T.: *Corporate Tax Operation and Legislative Activity . . .* October, p. 49

PECKRON, HAROLD S.: *Ramifications of Computers: Taxation of Computer Hardware and Software . . .* October, p. 16

TAXES: COMPLIANCE -

KROL, RICHARD J.: *SEC Replacement Cost Disclosure vs Valuation for Property Tax . . .* January, p. 132

TAXES: DEPARTMENT (IN CORPORATION) -

ULRICH, HEINZ: *Increasing Tax Department Impact Through Management Communications . . .* April, p. 226

TAXES: ECONOMIC GROWTH -

LAFFER, ARTHUR B. & CONLEY, BRYAN C.: *Interplay of Taxes, Output and Fiscal Policy . . .* July, p. 336

PARKER, JAMES E.: *Integrated Taxation Systems: Evaluating Proposals for Eliminating Double Taxation in the U. S. . . .* April, p. 210

TAXES: MULTISTATE CORPORATION OPERATIONS -

PRICE, F. A.: *Congress and State Taxation of Interstate Commerce . . .* October, p. 43

TAXES: PROPERTY -

KROL, RICHARD J.: *SEC Replacement Cost Disclosure vs Valuation for Property Tax . . .* January, p. 132

TAXES: REFORM -

CLARE, JAMES L.: *Guide to Negative Income Decisions . . .* April, p. 233

RIVERS, RICHARD & CRUMBLEY, D. LARRY: *Reducing Cost of Sampling Installment Sales . . .* July, p. 359

AUTHORS

ADAMS, MATTHEW, T.: *Tax Consequences of Foreign Currency Fluctuations* July, p. 301

CANTOR, P. G. S.: *Canadian Interest and Dividend: Payment to Non-Residents* October, p. 27

CLARE, JAMES L.: *Guide to Negative Income Tax Decisions* April, p. 233

CONLEY, BRYAN C.: *Interplay of Taxes, Output and Fiscal Policy* July, p. 336

CRUMBLEY, D. LARRY: *Guidance on Restricted Stock Options* April, p. 288

deBUTTS, JOHN D.: *Top Managements Public Role Defined* January, p. 97

DAVIES, JONATHAN J.: *What Happened to Real Estate in the Reform Act* January, p. 171

DELAP, RICHARD L.: *U. S. Payroll Taxes and Withholding on Aliens* July, p. 345

DILLEY, STEVEN: *Managing the Company Tax Function*, reviewed by Steven Dilley
October, p. 82

DUNCAN, E. W.: *Allocation and Apportionment of Deductions Under the Final 1.861-8*
October, p. 1

FABELO, ROBERTO F.: *Puerto Rico's Tollgate on Dividend Distributions*
January, p. 159

FOOTE, MARION R.: *Compensation Plans for U.S. Expatriates*
April, p. 245

FRANZI, JOSEPH D.: *U. S. Payroll Taxes and Withholding on Aliens*
July, p. 345

GOODMAN, LEONARD: *Ruling 76-186 Problems in Convertible Debentures*
October, p. 79

GROSSMAN, STEVEN: *Guidance on Restricted Stock Options*
April, p. 288

HENREY, ROBERT J. E.: *Tax Consequences of Foreign Currency Fluctuation*
July, p. 301

HOLBERT, CARL H.: *An Active Executive's Sales and Use Tax Checklist*
January, p. 143

HOLBERT, CARL H.: *How to Deal with Highway and Motor Fuel Use Taxes*
July, p. 369

JONES, GARDNER M.: *The Exodus of Corporate Headquarters from New York City*, reviewed by Gardner M. Jones
October, p. 89

KROL, RICHARD J.: *SEC Replacement Cost Disclosure vs. Valuation for Property Tax*
January, p. 132

LAFFER, ARTHUR B.: *Interplay of Taxes, Output and Fiscal Policy*
July, p. 336

LANGER, MARSHALL J.: *Fundamentals of International Taxation*, reviewed by Marshall J. Langer
January, p. 189

McKIE, ALEXANDER B.: *Acquisitions and Mergers in Canada*, reviewed by Alexander B. McKie
April, p. 295

McKIE, ALEXANDER B.: *Tax Planning For Businesses in Europe*, reviewed by Alexander B. McKie
January, p. 193

McKIE, ALEXANDER B.: *U. K. Taxation of Offshore Oil and Gas*, reviewed by Alexander B. McKie
January, p. 188

MARTI, MARY MERCEDES: *Feasibility of Advance Rulings in Latin America*
April, p. 271

MARTI, MARY MERCEDES: *No Tax Sparing, No Exemption Policy in Latin America*
January, p. 119

MEYERS, BARRY A.: *Ramifications of Computers: How to Computerize Corporate Tax Operations*
October, p. 17

MOISAND, PHILIPPE: *A Modern Tax System with a Latin Structure: The Case of France*
January, p. 107

MOYLAN, WILLIAM C.: *Pragmatism in Taxation Policy*
July, p. 379

NESTOR, JOSEPH: *Ruling 76-186 Problems in Convertible Debentures*
October, p. 79

O'KEEFE, BRIAN T.: *Corporate Tax Operation and Legislative Activity*
October, p. 49

PARKER, JAMES E.: *Integrated Taxation Systems: Evaluating Proposals for Eliminating Double Taxation in the U.S.*
April, p. 210

PECKRON, HAROLD S.: *Ramifications of Computers: Taxation of Computer Hardware and Software*
October, p. 16

PICKERILL, R. J.: *Integrated Taxation Systems: European Attempts to Achieve Equity in Corporate Taxes*
April, p. 211

PRICE, F. A.: *Congress and State Taxation of Interstate Commerce*
October, p. 43

RIVERS, RICHARD: *Reducing Cost of Sampling Installment Sales*
July, p. 359

SAGGESE, ANTHONY J., JR.: *Arab Boycott/Anti-Boycott—the Effect on U.S. Business*, reviewed by Anthony J. Saggese, Jr.
October, p. 84

SHIN, TAI S.: *DISC Perspectives of Leading Companies*
January, p. 178

SHIRLEY, TIMOTHY R.: *What Happened to Real Estate in the Reform Act*
January, p. 171

ULRICH, HEINZ: *Increasing Tax Department Impact Through Management Communications*
April, p. 226

ULRICH, HEINZ: *You Can Get Your Real Estate Taxes Reduced*
July, p. 384

ULRICH, HEINZ: *Welch's Grape Juice*, reviewed by Heinz Ulrich
April, p. 296

ZINMAN, JAMES C.: *Attorney Client Privilege Applied to Corporate Tax Departments*
April, p. 197

TITLES

Acquisitions and Mergers in Canada: 1977
McKIE, ALEXANDER B. (DESMOND B. MORIN and WARREN CHIPPINDALE)
April, p. 295

Allocations and Apportionment of Deductions Under the Final 1.861-8
DUNCAN, E. W.
October, p. 1

An Active Executive's Sales and Use Tax Checklist
HOLBERT, CARL H.
January, p. 143

Arab Boycott/Anti-Boycott—the Effect on U. S. Business: 1977
SAGGESE, ANTHONY J., JR. (NELSON T. JOYNER JR.)
October, p. 84

Attorney Client Privilege Applied to Corporate Tax Departments
ZINMAN, JAMES C.
April, p. 197

Canadian Interest and Dividend: Payment to Non-Residents
CANTOR, P. G. S.
October, p. 27

Compensation Plans for U. S. Expatriates
FOOTE, MARION R.
April, p. 245

Congress and State Taxation of Interstate Commerce
PRICE, F. A.
October, p. 43

Corporate Tax Operation and Legislative Activity
O'KEEFE, BRIAN T.
October, p. 49

DISC Perspectives of Leading Companies
SHIN, TAI S.
January, p. 178

The Exodus of Corporate Headquarters from New York City: 1976
JONES, GARDNER M. (WOLFGANG QUANTE)
October, p. 89

Feasibility of Advance Rulings in Latin America
MARTI, MARY MERCEDES
April, p. 271

Fundamentals of International Taxation: 1977
LANGER, MARSHALL J. (JON E. BISCHEL and ROBERT FEINSCHREIBER)
January, p. 189

Guidance on Restricted Stock Options
CRUMBLEY, D. LARRY
April, p. 288

Guidance on Restricted Stock Options
GROSSMAN, STEVEN
April, p. 288

Guide to Negative Income Tax Decisions
CLARE, JAMES L.
April, p. 233

How to Deal with Highway and Motor Fuel Use Taxes
HOLBERT, CARL H.
July, p. 369

Increasing Tax Department Impact Through Management Communications
ULRICH, HEINZ
April, p. 226

Integrated Taxation Systems: European Attempts to Achieve Equity in Corporate Taxes
PICKERILL, R. J.
April, p. 211

Integrated Taxation Systems: Evaluating Proposals for Eliminating Double Taxation in the U. S.
PARKER, JAMES E.
April, p. 210

Interplay of Taxes, Output and Fiscal Policy
LAFFER, ARTHUR B. and CONLEY, BRYAN C.
July, p. 336

Managing the Company Tax Function: 1976
DILLEY, STEVEN (ARNOLD J. OLENICK)
October, p. 82

A Modern Tax System with a Latin Structure: The Case of France
MOISAND, PHILIPPE
January, p. 107

No Tax Sparing, No Exemption Policy in Latin America
MARTI, MARY MERCEDES
January, p. 119

Pragmatism in Taxation Policy
MOYLAN, WILLIAM C.
July, p. 379

Puerto Rico's Tollgate on Dividend Distributions
FABELO, ROBERTO F.
January, p. 159

Ramifications of Computers: How to Computerize Corporate Tax Operations
MEYERS, BARRY A.
October, p. 17

Ramifications of Computers: Taxation of Computer Hardware and Software
PECKRON, HAROLD S.
October, p. 16

Reducing Cost of Sampling Installment Sales
RIVERS, RICHARD and CRUMBLEY D. LARRY
July, p. 359

Ruling 76-186 Problems in Convertible Debentures
GOODMAN, LEONARD and NESTOR, JOSEPH
October, p. 79

SEC Replacement Cost Disclosure vs. Valuation for Property Tax
KROL, RICHARD J.
January, p. 132

Tax Consequences of Foreign Currency Fluctuation
ADAMS, MATTHEW T. and HENREY, ROBERT, J. R.
July, p. 301

Tax Planning for Business in Europe: 1977
McKIE, ALEXANDER B. (M. ROY SAUNDERS)
January, p. 193

Top Management's Public Role Defined
deBUTTS, JOHN D.
January, p. 97

U. K. Taxation of Offshore Oil and Gas: 1977
McKIE, ALEXANDER B. (HAYLLAR & PLEASANCE)
January, p. 188

U. S. Payroll Taxes and Withholding on Aliens
DELAP, RICHARD L. & FRANZI, JOSEPH D.
July, p. 345

Welch's Grape Juice: 1977
ULRICH, HEINZ (WILLIAM CHAZANOF)
April, p. 296

What Happened to Real Estate in the Reform Act
DAVIES, JONATHAN J. and SHIRLEY, TIMOTHY R.
January, p. 171

You Can Get Your Real Estate Taxes Reduced
ULRICH, HEINZ (RONALD E. GETTEL)
July, p. 384

○○○